



28 February 2003

Dear Senator Wyden,

I am writing to you on behalf of the more than 400 corporate members of the Information Technology Association of America (ITAA) to express our thanks and strong support of your introduction of S. 52, legislation extending the Internet tax moratorium.

ITAA strongly supports the principles of the legislation, including efforts to limit multiple and discriminatory taxes on electronic commerce and the continued prohibition of taxation on Internet access. Regardless of hypothetical state revenue arguments, taxes that single out the Internet for discriminatory treatment are sure to limit innovation and hamper growth.

The debate on Internet tax, or actually the taxation of remote commerce, is not about whether commerce should be taxed or not. The issue is in part about fairness, and in part about guaranteeing that taxing jurisdictions do not plunder interstate electronic commerce for their own benefit. Moreover, fairness demands that a means of commerce must not be discriminated against and distort the flow of commerce.

We appreciate the continued leadership that you have demonstrated on this issue and look forward to continuing to work closely with you on this and other issues of importance to the IT industry.

Sincerely,

Harris N. Miller
President

cc: Senate Commerce and Finance Committees